

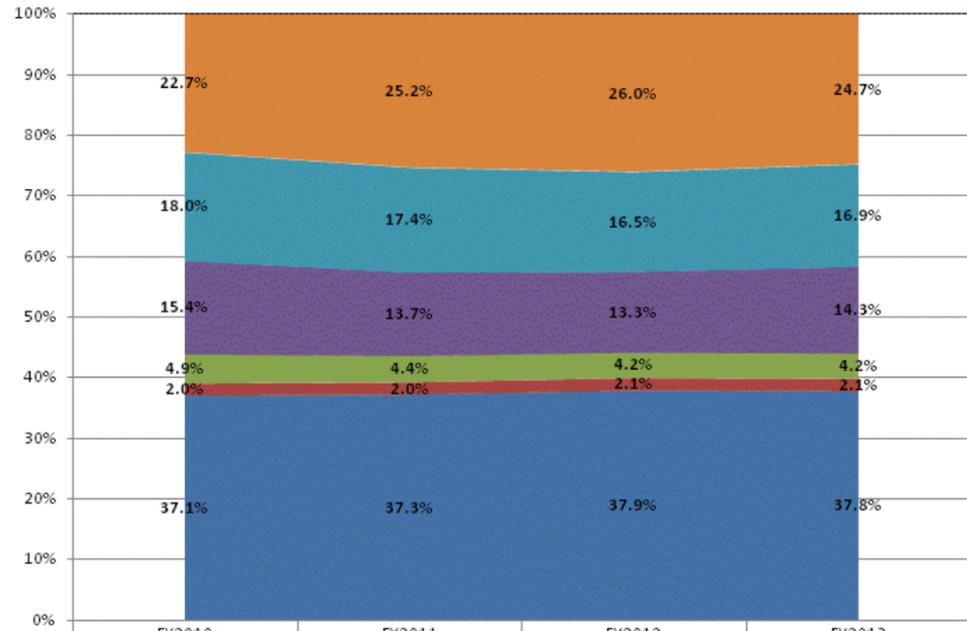
School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Clark-Pleasant Com School Corp (4145)

Clark-Pleasant Com School Corp (4145)

	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$19,344,698	35.4%	\$24,648,221	38.2%	\$25,338,556	37.9%	\$26,602,055	37.8%
Student Instructional Support	\$2,988,959	5.5%	\$4,303,803	6.7%	\$4,218,831	6.3%	\$4,419,048	6.3%
Overhead and Operational	\$17,834,072	32.6%	\$19,850,193	30.8%	\$19,896,712	29.8%	\$21,951,931	31.2%
Nonoperational	\$14,510,386	26.5%	\$15,662,307	24.3%	\$17,332,458	26.0%	\$17,364,346	24.7%
Grand Total	\$54,678,115		\$64,464,523		\$66,786,557		\$70,337,380	

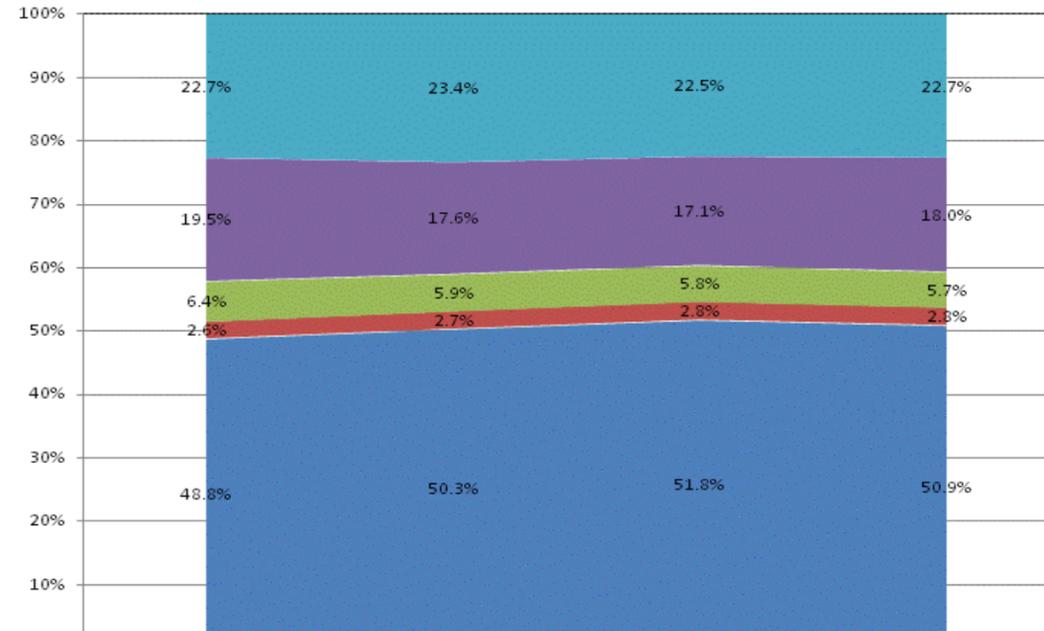
	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	40.8%	44.9%	44.3%	44.1%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	22.7%	25.2%	26.0%	24.7%
Other Overhead and Operational	18.0%	17.4%	16.5%	16.9%
Corporation Administration	15.4%	13.7%	13.3%	14.3%
School Administration	4.9%	4.4%	4.2%	4.2%
Other Student Instructional Support	2.0%	2.0%	2.1%	2.1%
Student Academic Achievement	37.1%	37.3%	37.9%	37.8%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	22.7%	23.4%	22.5%	22.7%
Corporation Administration	19.5%	17.6%	17.1%	18.0%
School Administration	6.4%	5.9%	5.8%	5.7%
Other Student Instructional Support	2.6%	2.7%	2.8%	2.8%
Student Academic Achievement	48.8%	50.3%	51.8%	50.9%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Clark-Pleasant Com School Corp (4145)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$24,000	\$0	\$0	N/A	-100%	N/A
11100 Regular Programs; Elementary	\$6,524,457	\$11,049,723	\$11,626,985	\$12,582,322	93%	14%	8%
11200 Regular Programs; Middle/Junior High	\$1,505,844	\$2,727,493	\$2,747,484	\$2,907,053	93%	7%	6%
11300 Regular Programs; High School	\$2,829,753	\$5,039,983	\$5,103,575	\$5,190,083	83%	3%	2%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$82,000	\$35,000	\$185,000	N/A	126%	429%
11410 Vocational Education; Agriculture A	\$58,002	\$102,495	\$57,546	\$67,643	17%	-34%	18%
11450 Vocational Education; Consumer and Homemaking	\$187,738	\$193,118	\$129,619	\$145,178	-23%	-25%	12%
11470 Vocational Education; Business Education	\$169,877	\$167,277	\$150,341	\$157,986	-7%	-6%	5%
11480 Vocational Education; Industrial Education A	\$164,141	\$123,663	\$129,917	\$132,900	-19%	7%	2%
12110 Gifted And Talented; Gifted and Talented	\$16,933	\$68,444	\$48,561	\$75,294	345%	10%	55%
12520 Culturally Different; Compensatory	\$67,850	\$178,683	\$23,608	\$5,443	-92%	-97%	-77%
12900 Other Special Programs	\$1,195,048	\$1,757,269	\$2,132,255	\$2,434,022	104%	39%	14%
14100 Summer School Programs; Elementary	\$19,497	\$118	\$7,018	\$21,751	12%	> 500%	210%
14300 Summer School Programs; High School	\$72,301	\$59,027	\$23,791	\$21,500	-70%	-64%	-10%
16100 Remediation Testing	\$99,793	\$146,965	\$106,254	\$94,200	-6%	-36%	-11%
16200 Preventive Remediation	\$15,888	\$149,110	\$129,558	\$101,114	> 500%	-32%	-22%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$296,285	\$411,207	\$667,763	\$654,684	121%	59%	-2%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$429,599	\$658,609	\$626,775	\$742,961	73%	13%	19%
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$0	\$63,905	N/A	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$245,791	\$403,082	\$396,435	\$285,328	16%	-29%	-28%
22130 Improvement of Instruction; Instructional Staff Training	\$75	\$0	\$0	\$0	-100%	N/A	N/A
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$4,183	\$7,950	\$0	\$0	-100%	-100%	N/A
22210 Library/Media Services; Service Area Direction	\$614	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$264,424	\$412,302	\$386,393	\$379,202	43%	-8%	-2%
22230 Library/Media Services; Audiovisual	\$2,128	\$6,754	\$5,977	\$4,326	103%	-36%	-28%
22360 Instruction, Related Technology; Network Support	\$374,666	\$196,881	\$3,140	\$0	-100%	-100%	-100%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$31,732	\$34,841	N/A	N/A	10%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$468,000	\$682,070	\$753,074	\$297,888	-36%	-56%	-60%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$15,752	\$17,432	N/A	N/A	11%
26497 2007 Account Code - Teachers Retirement Fund	\$928,947	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$15,941,833	\$24,648,221	\$25,338,556	\$26,602,055	67%	8%	5%
Student Instructional Support							
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$9,504	\$6,309	\$7,028	\$0	-100%	-100%	-100%
21220 Guidance Services; Counseling Services	\$410,757	\$1,067,303	\$1,108,322	\$1,094,832	167%	3%	-1%
21340 Health Services; Nurse Services	\$143,178	\$203,559	\$275,208	\$352,382	146%	73%	28%
24100 Office of The Principal	\$1,806,985	\$3,026,632	\$2,828,273	\$2,971,834	64%	-2%	5%
24900 Other Support Services, School Administration	\$2,270	\$0	\$0	\$0	-100%	N/A	N/A
Student Instructional Support Total	\$2,372,695	\$4,303,803	\$4,218,831	\$4,419,048	86%	3%	5%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$38,756	\$82,465	\$77,659	\$100,243	159%	22%	29%
23150 Board of Education; Legal Services	\$1,840	\$8,229	\$27,932	\$29,363	> 500%	257%	5%
23160 Board of Education; Promotion Expenses	\$6,798	\$33,476	\$26,172	\$37,164	447%	11%	42%
23190 Board of Education; Other Governing Body Services	\$25,498	\$31,679	\$16,392	\$15,950	-37%	-50%	-3%
23210 Executive Administration; Office of The Superintendent	\$265,177	\$592,492	\$559,646	\$508,011	92%	-14%	-9%
23290 Executive Administration; Other Executive Administration Services	\$2,197	\$1,660	\$1,939	\$2,135	-3%	29%	10%
25110 Fiscal Services; Office of The Business Manager	\$174,308	\$802,802	\$1,147,158	\$1,413,041	> 500%	76%	23%
25140 Fiscal Services; Receiving and Disbursing Funds	\$16,607	\$23,640	\$48,926	\$45,573	174%	93%	-7%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Clark-Pleasant Com School Corp (4145)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
25150 Fiscal Services; Payroll Services	\$42,089	\$71,284	\$105,712	\$111,519	165%	56%	5%
25160 Fiscal Services; Financial Accounting	\$88,351	\$354,432	\$61,311	\$60,002	-32%	-83%	-2%
25191 Other Fiscal Services; Refund of Revenue	\$8,840	\$13,531	\$4,139	\$5,496	-38%	-59%	33%
25196 Other Fiscal Services; Cash Change	\$0	\$0	\$4,788	\$1,000	N/A	N/A	-79%
25710 Personnel Services; Supervision of Personnel Services	\$12,750	\$5,374,842	\$5,951,186	\$6,680,527	> 500%	24%	12%
25790 Personnel Services; Other Professional Services	\$0	\$18,700	\$283,288	\$292,473	N/A	> 500%	3%
25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$0	\$13,884	\$108,354	N/A	N/A	> 500%
25850 Administrative Technology Services; Network Support	\$0	\$528,251	\$449,581	\$604,557	N/A	14%	34%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$54,377	\$0	N/A	N/A	-100%
25890 Other Technology Services	\$0	\$0	\$2,299	\$3,328	N/A	N/A	45%
25990 Other Support Services, Central	\$3,859,700	\$9,977	\$16,298	\$11,196	-100%	12%	-31%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,758,487	\$4,545,763	\$4,308,229	\$4,642,283	68%	2%	8%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$123,370	\$192,643	\$179,615	\$173,500	41%	-10%	-3%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$839,879	\$1,383,903	\$934,315	\$1,113,507	33%	-20%	19%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,218	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$4,250,308	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$3,070	\$12,871	\$25,392	\$5,098	66%	-60%	-80%
26700 Operation and Maintenance of Plant Services; Insurance	\$162,104	\$255,517	\$314,441	\$293,284	81%	15%	-7%
27010 Student Transportation; Service Area Direction	\$128,603	\$186,508	\$345,321	\$384,573	199%	106%	11%
27100 Student Transportation; Vehicle Operation	\$1,042,422	\$1,723,183	\$1,427,518	\$1,417,559	36%	-18%	-1%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$517,038	\$840,944	\$874,714	\$1,017,031	97%	21%	16%
27400 Student Transportation; Purchase of School Buses	\$572,659	\$369,354	\$0	\$42,120	-93%	-89%	N/A
27500 Student Transportation; Insurance on Buses	\$46,068	\$5,000	\$53,678	\$56,256	22%	> 500%	5%
27900 Student Transportation; Other Student Transportation Services	\$15,030	\$47,650	\$18,896	\$19,442	29%	-59%	3%
27910 Student Transportation; Bus Driver Training	\$3,557	\$3,552	\$205	\$1,292	-64%	-64%	> 500%
31100 Food Services Operations; Service Area Direction	\$93,237	\$185,489	\$253,778	\$261,757	181%	41%	3%
31200 Food Services Operations; Food Preparation and Dispensing	\$477,436	\$896,825	\$1,005,423	\$1,055,010	121%	18%	5%
31400 Food Services Operations; Food Purchases	\$774,613	\$1,035,713	\$1,100,769	\$1,186,573	53%	15%	8%
31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$0	\$0	\$1,461	\$1,462	N/A	N/A	0%
31900 Other Food Services	\$124,502	\$217,814	\$200,272	\$251,253	102%	15%	25%
Overhead and Operational Total	\$16,477,514	\$19,850,193	\$19,896,712	\$21,951,931	33%	11%	10%
Nonoperational							
33200 Community Recreation	\$53,620	\$96,674	\$74,973	\$84,754	58%	-12%	13%
33400 Athletic Coaches	\$320,026	\$524,715	\$409,449	\$408,718	28%	-22%	0%
33990 Other Community Services; Other	\$356	\$928	\$2,996	\$9,475	> 500%	> 500%	216%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$823,506	\$45,861	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$1,312,152	\$212,257	\$187,634	\$89,519	-93%	-58%	-52%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$375	\$28,816	\$0	\$0	-100%	-100%	N/A
45100 Building Acquisition, Construction and Improvements	\$1,779,688	\$883,765	\$1,261,041	\$574,663	-68%	-35%	-54%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$40,015	\$227,093	\$0	\$0	-100%	-100%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$255,744	\$431,905	\$89,553	\$64,786	-75%	-85%	-28%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$746,573	\$502,293	\$149,288	\$429,701	-42%	-14%	188%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$24,081	\$267,808	\$381,671	\$1,365,231	> 500%	410%	258%
51100 Debt Services; Principal on Debt; Bonds	\$1,262,796	\$982,290	\$320,000	\$335,000	-73%	-66%	5%
52100 Debt Services; Interest on Debt; Bonds	\$101,527	\$330,361	\$253,171	\$226,990	124%	-31%	-10%
52200 Debt Services; Interest on Debt; Temporary Loans	\$80,422	\$229,822	\$26,581	\$21,629	-73%	-91%	-19%
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$0	\$0	\$0	\$0	N/A	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$7,598,406	\$5,650,400	\$8,339,294	\$8,261,729	9%	46%	-1%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$5,247,319	\$5,825,437	\$5,458,367	N/A	4%	-6%
54200 Common School Fund; Principal	\$0	\$0	\$10,933	\$32,799	N/A	N/A	200%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Clark-Pleasant Com School Corp (4145)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
54250 Common School Fund; Interest	\$0	\$0	\$437	\$984	N/A	N/A	125%
Nonoperational Total	\$14,399,285	\$15,662,307	\$17,332,458	\$17,364,346	21%	11%	0%
Prorated By Fund							
26491 2007 Account Code - PERF	\$57,278	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,476,304	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$149,164	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$3,795,068	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$8,975	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$5,486,789	\$0	\$0	\$0	N/A	N/A	N/A